



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
BULLITT COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
WWW.KYAUDITOR.NET**

**144 CAPITOL ANNEX
FRANKFORT, KY 40601
TELE. (502) 564-5841
FAX (502) 564-2912**

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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Kenneth J. Rigdon, County Judge/Executive

Honorable John D. Harper, Former County Judge/Executive

Members of the Bullitt County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Bullitt County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Bullitt County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit..

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Bullitt County, Kentucky prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Bullitt County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1999, in conformity with the cash basis of accounting described above.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Kenneth J. Rigdon, County Judge/Executive

Honorable John D. Harper, Former County Judge/Executive

Members of the Bullitt County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Bullitt County, Kentucky, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the financial statements. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

Based on the results of our audit, we present the accompanying findings and questioned costs included herein, which discusses the following area of noncompliance:

- Related Party Transactions Should Be Avoided

In accordance with Government Auditing Standards, we have also issued our report dated November 1, 1999 on our consideration of Bullitt County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -
November 1, 1999

BULLITT COUNTY OFFICIALS

Fiscal Year Ended June 30, 1999

Kenneth J. Rigdon	County Judge/Executive
Walter A. Sholar	County Attorney
Nora McCawley	County Clerk
Doris Cornell	Circuit Court Clerk
Paul Parsley	Sheriff
Danny Fackler	Jailer
Rhonda Keith	Property Valuation Administrator
Stephanie K. Downs	County Treasurer
Tommy Cappel	Coroner
Dennis Mitchell	Magistrate
Ed Bleemel	Magistrate
David Walker	Magistrate
Dewey McClearn	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

BULLITT COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:	
Cash	\$ 743,374
Jail Fund:	
Cash	2,190
Jail Commissary Fund:	
Cash	11,866
Local Government Economic Assistance Fund:	
Cash	126,749
Ambulance Fund:	
Cash	21,047
E-911 Fund:	
Cash	45,575
Forest Fire Protection Fund:	
Cash	3
FEMA Flood Buyout Fund:	
Cash	4,065
Disbursement Account - Cash	2,533
Payroll Account - Cash	87

Other Resources

Public Properties Corporation Fund:	
Amounts to be Provided in Future Years for Bond Principal Payments (Note 4A)	1,040,000
Amounts to be Provided in Future Years for	
Kentucky Infrastructure Loan Principal (Note 4B)	<u>589,525</u>
Total Assets and Other Resources	<u>\$ 2,587,014</u>

The accompanying notes are an integral part of the financial statements.

BULLITT COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Liabilities and Fund Balances

Liabilities

Road and Bridge Fund - Cash Overdraft	\$ 554
Public Properties Corporation Fund:	
Bond Principal Not Matured (Note 4A)	1,040,000
Kentucky Infrastructure Loan Principal (Note 4B)	589,525
Payroll Account	87

Fund Balances

Reserved:

Jail Commissary Fund	11,866
Forest Fire Protection Fund	3
FEMA Flood Buyout Fund	4,065

Unreserved:

General Fund	743,374
Road and Bridge Fund	(554)
Jail Fund	2,190
Local Government Economic Assistance Fund	126,749
Ambulance Fund	21,047
E-911 Fund	45,575
Disbursement Account	2,533

Total Liabilities and Fund Balances	<u>\$ 2,587,014</u>
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STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

BULLITT COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

<u>Cash Receipts</u>	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Schedule of Operating Revenue	\$ 7,625,573	\$ 4,760,163	\$ 935,744	\$ 233,127
Transfers In	2,735,529	395,545	714,175	1,115,811
Jail Commissary Fund Receipts	54,145			
Total Cash Receipts	<u>\$ 10,415,247</u>	<u>\$ 5,155,708</u>	<u>\$ 1,649,919</u>	<u>\$ 1,348,938</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 7,649,715	\$ 2,923,054	\$ 1,337,545	\$ 1,360,126
Transfers Out	2,735,529	2,339,984	394,000	
Bonds:				
Principal Paid	110,000			
Interest Paid	60,502			
Trustee Fees	163			
Kentucky Infrastructure Loan:				
Principal Paid	54,009			
Interest Paid	36,140			
Service Fees	1,260			
Jail Commissary Fund Expenditures	52,102			
Total Cash Disbursements	<u>\$ 10,699,420</u>	<u>\$ 5,263,038</u>	<u>\$ 1,731,545</u>	<u>\$ 1,360,126</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	<u>\$ (284,173)</u>	<u>\$ (107,330)</u>	<u>\$ (81,626)</u>	<u>\$ (11,188)</u>
Cash Balance - July 1, 1998	<u>1,238,488</u>	<u>850,704</u>	<u>81,072</u>	<u>13,378</u>
Cash Balance - June 30, 1999	<u>\$ 954,315</u>	<u>\$ 743,374</u>	<u>\$ (554)</u>	<u>\$ 2,190</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

BULLITT COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Ambulance Fund	E-911 Fund	Forest Fire Protection Fund	FEMA Flood Buyout Fund
\$	\$ 281,091	\$ 547,096 247,123	\$ 317,497	\$ 1,099 801	\$ 549,751
54,145					
\$ 54,145	\$ 281,091	\$ 794,219	\$ 317,497	\$ 1,900	\$ 549,751
\$	\$ 220,346	\$ 805,476	\$ 356,223	\$ 2,018	\$ 644,925
52,102					
\$ 52,102	\$ 220,346	\$ 805,476	\$ 356,223	\$ 2,018	\$ 644,925
\$ 2,043 9,823	\$ 60,745 66,004	\$ (11,257) 32,304	\$ (38,726) 84,301	\$ (118) 121	\$ (95,174) 99,239
\$ 11,866	\$ 126,749	\$ 21,047	\$ 45,575	\$ 3	\$ 4,065

BULLITT COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Landfill Fund	Public Properties Corporation Fund
<u>Cash Receipts</u>		
Schedule of Operating Revenue	\$ 5	\$
Transfers In		262,074
Jail Commissary Fund Receipts		
Total Cash Receipts	<u>\$ 5</u>	<u>\$ 262,074</u>
<u>Cash Disbursements</u>		
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 2	\$
Transfers Out	1,545	
Bonds:		
Principal Paid		110,000
Interest Paid		60,502
Trustee Fees		163
Kentucky Infrastructure Loan:		
Principal Paid		54,009
Interest Paid		36,140
Service Fees		1,260
Jail Commissary Fund Expenditures		
Total Cash Disbursements	<u>\$ 1,547</u>	<u>\$ 262,074</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	<u>\$ (1,542)</u>	<u>\$ 0</u>
Cash Balance - July 1, 1998	<u>1,542</u>	
Cash Balance - June 30, 1999	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

* Cash Balance Includes Investments

BULLITT COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Bullitt County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Public Properties Corporation Fund and the Jail Commissary Fund as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Bullitt County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

BULLITT COUNTY
NOTES TO FINANCIAL STATEMENTS
Fiscal Year Ended June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.22 percent. Hazardous covered employees are required to contribute 8 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.85 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 1999, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bonds which named the county as beneficiary/obligee on the bonds.

BULLITT COUNTY
 NOTES TO FINANCIAL STATEMENTS
 Fiscal Year Ended June 30, 1999
 (Continued)

Note 4. Long-Term Debt

- A. As of June 30, 1999, the county is liable for \$1,040,000 of outstanding bonds issued at various interest rates by the Bullitt County Public Properties Corporation Fund. Debt service requirements are as follows:

<u>Due During Fiscal Year Ending</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
June 30, 2000	\$ 54,455	\$ 125,000
June 30, 2001	44,377	125,000
June 30, 2002	41,018	120,000
June 30, 2003	34,290	135,000
June 30, 2004	26,865	155,000
Thereafter	<u>32,265</u>	<u>380,000</u>
Totals	<u>\$ 233,270</u>	<u>\$ 1,040,000</u>

- B. As of June 30, 1999, the county is liable for \$589,525 loan made at the rate of 3.8% by the Kentucky Infrastructure Authority. Debt service requirements are as follows:

<u>Due During Fiscal Year Ending</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
June 30, 2000	\$ 21,874	\$ 56,081
June 30, 2001	19,723	58,232
June 30, 2002	17,489	60,466
June 30, 2003	15,169	62,786
June 30, 2004	12,761	65,194
Thereafter	<u>25,057</u>	<u>286,766</u>
Totals	<u>\$ 112,073</u>	<u>\$ 589,525</u>

Note 5. Lease-Purchase Agreements

BULLITT COUNTY
NOTES TO FINANCIAL STATEMENTS
Fiscal Year Ended June 30, 1999
(Continued)

The county has entered into the following lease-purchase agreements:

Description	Annual Payments	Term of Agreement	Ending Date	Principal Balance June 30, 1999
911 Equipment	Varies	60 Months	11/30/00	\$ 11,529
Ambulance and Heart Monitors	Varies	60 Months	02/01/01	\$ 35,000
Sheriff Cruisers	\$ 92,612	24 Months	05/05/00	\$ 88,244
1999 International Dump Truck	\$ 19,943	36 Months	09/01/00	\$ 38,356
1999 Volvo Dump Truck	\$ 27,166	36 Months	08/01/00	\$ 52,478

Note 6. Related Party Transactions

Rose Mary Snellen, sister of former magistrate James R. Sweat, had a contract for cleaning the courthouse during the first half of the fiscal year ended June 30, 1999. She was paid \$12,600 during the fiscal year as a result of this contract. The contract was terminated as of January 1999.

COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

BULLITT COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 2,329,059	\$ 4,760,163	\$ 2,431,104
Road and Bridge Fund	1,508,596	935,744	(572,852)
Jail Fund	1,348,857	233,127	(1,115,730)
Local Government Economic Assistance Fund	268,028	281,091	13,063
Ambulance Fund	815,245	547,096	(268,149)
911 Fund	342,880	317,497	(25,383)
Forest Fire Protection Fund	2,917	1,099	(1,818)
FEMA Flood Buyout Fund	725,659	549,751	(175,908)
Landfill Fund	(1,539)	5	1,544
Totals	<u>\$ 7,339,702</u>	<u>\$ 7,625,573</u>	<u>\$ 285,871</u>
<u>Reconciliation</u>			
Total Budgeted Operating Revenue Above			\$ 7,339,702
Add: Budgeted Prior Year Surplus			<u>1,228,665</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures			<u>\$ 8,568,367</u>

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SCHEDULE OF OPERATING REVENUE

BULLITT COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<hr/>				
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$ 2,190,810	\$ 2,190,325	\$	\$
Excess Fees - 1998	206,548	206,548		
County Clerk:				
Deed Transfer Tax	186,940	186,940		
Delinquent Taxes	34,023	34,023		
Excess Fees - 1998	383,256	383,256		
Tangible Personal Property Taxes:				
Other Counties	55,747	55,747		
County Clerk	383,722	383,722		
Omitted	25,298	25,298		
Tourist Room Tax	309,684	309,684		
Telephone Tax	314,240			
Flood Buyout Prorated Taxes	1,373	1,373		
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 4,091,641	\$ 3,776,916	\$ 0	\$ 0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Federal Receipts - State Treasurer</u>				
Disaster and Emergency Assistance				
Grants - Coordinator Salary	\$ 1,653	\$ 1,653	\$	\$
Disaster and Emergency Assistance				
Grant - Hazard Mitigation	165,752			
U.S. Department of Housing and				
Urban Development				
Grant- Disaster				
Recovery Initiative	181,948			
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 349,353	\$ 1,653	\$ 0	\$ 0
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BULLITT COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	Ambulance Fund	E-911 Fund	Forest Fire Protection Fund	FEMA Flood Buyout Fund	Landfill Fund
\$	\$	\$	\$ 485	\$	\$
		314,240			
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 314,240</u>	<u>\$ 485</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$	\$	\$	\$	\$	\$
				165,752	
				181,948	
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 347,700</u>	<u>\$ 0</u>

BULLITT COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 80,524	\$	\$	\$ 80,524
Medical Allotments	13,436			13,436
Driving Under The Influence Fees	11,558	2,986		8,572
Housing State Prisoners	18,497			18,497
Juvenile Housing	16,460			16,460
County Road Aid	699,056		699,056	
Municipal Road Aid	35,865		35,865	
Truck License Distribution	161,449		161,449	
Base Court Revenue	36,100	30,013		6,087
Courthouse Rental - Administrative				
Office of the Courts	258,266	258,266		
Election Expense Reimbursement	8,670	8,670		
Fire Suppression	595			
Refunds:				
Drivers Licenses	6,039		6,039	
Dog Licenses	501	501		
Non-Public School Students	71,316	71,316		
State Reimbursement/Refund	37,476	37,476		
Severance Taxes:				
Coal	18,582			
Mineral	259,659			
Board of Assessments	200	200		
Grants:				
Disaster and Emergency Services				
Reimbursement	21,557		19,644	179
State Share Flood Buyout	202,051			
House Bill 341	104,200	104,200		
Totals	\$ 2,062,057	\$ 513,628	\$ 922,053	\$ 143,755

BULLITT COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	Ambulance Fund	E-911 Fund	Forest Fire Protection Fund	FEMA Flood Buyout Fund	Landfill Fund
\$	\$	\$	\$	\$	\$
			595		
18,582					
259,659					
	1,734			202,051	
\$ 278,241	\$ 1,734	\$ 0	\$ 595	\$ 202,051	\$ 0

BULLITT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u>				
Interest	\$ 22,057	\$ 10,543	\$ 3,937	\$ 755
Circuit Court Clerk:				
Jail Cost	27,328			27,328
Boarding Fees	10,480			10,480
Jail:				
Work Release	21,530			21,530
Home Incarceration Fees	18,696			18,696
Telephone Commission Refunds				
Medical Reimbursement	816			816
Insurance Reimbursement				
City Agreement				
Intergovernmental Agreement				
Licenses and Permits:				
Building Permits	93,649	93,649		
Local Planning Commission	39,685	39,685		
Electrical Inspections	9,738	9,738		
Alcoholic Beverages	2,660	2,660		
Cable TV License	87,446	87,446		
Charges for Services:				
Parks and Recreation	88,556	88,556		
Animal Shelter	5,737	5,737		
Swimming Pool	33,122	33,122		
Ambulance Service	535,118			
Recycling	45	45		
Vending Machine	364	364		
Concession Sales	13,616	13,616		
Rentals	9,901	9,901		
Reimbursements				
Sheriff	9,626	9,626		
Geological Survey	5,520	5,520		

BULLITT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	Ambulance Fund	E-911 Fund	Forest Fire Protection Fund	FEMA Flood Buyout Fund	Landfill Fund
\$ 2,850	\$ 1,344	\$ 2,604	\$ 19	\$	\$ 5

535,118

BULLITT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u> (Continued)				
Advertising Fees	\$ 5,457	\$ 5,457	\$	\$
Donations	29,053	27,053	2,000	
Surplus Machinery/Equipment Sales	8,470	8,470		
Miscellaneous Items	<u>43,852</u>	<u>16,778</u>	<u>7,754</u>	<u>9,767</u>
Totals	<u>\$ 1,122,522</u>	<u>\$ 467,966</u>	<u>\$ 13,691</u>	<u>\$ 89,372</u>
Total Operating Revenue	<u><u>\$ 7,625,573</u></u>	<u><u>\$ 4,760,163</u></u>	<u><u>\$ 935,744</u></u>	<u><u>\$ 233,127</u></u>

BULLITT COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	Ambulance Fund	E-911 Fund	Forest Fire Protection Fund	FEMA Flood Buyout Fund	Landfill Fund
\$	\$	\$	\$	\$	\$
	8,900	653			
\$ 2,850	\$ 545,362	\$ 3,257	\$ 19	\$ 0	\$ 5
\$ 281,091	\$ 547,096	\$ 317,497	\$ 1,099	\$ 549,751	\$ 5

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COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

BULLITT COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	<u>Final</u> <u>Budget</u>	<u>Budgeted</u> <u>Expenditures</u>	<u>Under</u> <u>(Over)</u> <u>Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 59,170	\$ 59,170	\$
Deputy County Judge/Executive	28,315	28,285	30
Finance Officer	15,876	15,876	
Administrative Assistant	22,367	22,367	
Office Materials and Supplies	14,825	14,825	
New Office Equipment	7,462	7,462	
Other Materials and Supplies	2,073	2,073	
Travel	164	164	
Miscellaneous	100	54	46
Office of County Attorney:			
Salaries-			
County Attorney	38,000	37,662	338
Assistant County Attorney	10,000	10,000	
Secretary	16,635	16,635	
Fringe Benefits	5,162	5,162	
Office Equipment	1,700	1,347	353
Office Supplies	4,144	4,144	
Office of County Clerk:			
Fiscal Agent Fees	15,200	11,542	3,658
Telephone	3,700	3,387	313
Tax Bill Preparation	11,400	5,673	5,727
Office of Sheriff:			
Deputies Salaries	261,926	261,926	
Fiscal Agent Fees	29,691	29,691	
Fidelity and Surety Bond	6,200	2,385	3,815
Legal Advertising	12,890	12,890	
Reimbursement	25,158	25,158	
Land Buyout Taxes	5,374	5,374	
Telephone	8,400	7,189	1,211

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of County Coroner:			
Salaries-			
County Coroner	\$ 11,084	\$ 11,084	\$
Deputy Coroner	13,814	13,814	
Supplies	6,644	6,644	
Fiscal Court:			
Magistrates Salaries	66,804	66,804	
Expense Allowance	8,160	4,821	3,339
Office of Property Valuation Administrator:			
Statutory Contribution	112,626	112,626	
Utilities	6,600	1,274	5,326
Travel	250	249	1
Office of Board of Assessment Appeals:			
Per Diem	450	400	50
Office of County Treasurer:			
Salaries-			
County Treasurer	27,234	27,234	
Other Salaries	21,178	20,090	1,088
Data Processing	1,500	1,500	
Office Materials and Supplies	2,800	2,427	373
Fidelity and Surety Bond	2,100	2,069	31
Legal Publishing	1,250	186	1,064
Telephone	4,100	3,139	961
Travel	100		100
Miscellaneous	950	918	32
County Law Library:			
Law Librarian Salary	1,200	1,200	
Elections:			
Per Diem-			
Election Officers	25,694	25,694	

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Elections:(Continued)			
Other Supplies	\$ 500	\$ 8	\$ 492
Materials and Supplies	38,567	38,567	
Rent and Utilities	4,500	3,600	900
Planning and Zoning:			
Salaries-			
Administrator	24,275	23,747	528
Administrative Assistant	26,932	26,932	
Office Staff	17,939	17,930	9
Investigator	13,200	11,231	1,969
Computer Programmer	200	45	155
Secretary	15,392	8,443	6,949
Attorney	10,475	10,475	
Board and Committee Fees	14,000	12,330	1,670
Copy Machine Service	400	357	43
Legal Fees	2,783	2,783	
Maintenance and Repairs	1,400	531	869
Fuel and Oil	1,800	961	839
Office Supplies	5,000	3,492	1,508
Other Materials and Supplies	1,024	569	455
Legal Publishing	1,800	729	1,071
Regulations Study	9,000	738	8,262
Training	250	50	200
Travel	250		250
Data Processing Equipment	15,398	10,006	5,392
Office Supplies	1,000	91	909
Miscellaneous	349	349	
Motor Vehicle	12,376	12,344	32
Economic Development:			
Consultant	60,000	60,000	
Courthouse:			
Custodian Salary	20,835	20,835	
Cleaning Contract	21,278	21,278	

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Courthouse:(Continued)			
Custodian Supplies	\$ 4,831	\$ 4,831	\$
Other Materials and Supplies	1,000	808	192
Insurance	2,899		2,899
Repairs	155,846	155,846	
Utilities	79,379	79,379	
Miscellaneous	1,000	173	827
Courthouse Annex:			
Fire Alarm Maintenance	1,800	1,645	155
Building Repair and Maintenance	15,529	15,529	
Elevator Maintenance	2,178	2,178	
Utilities	19,664	19,664	
Miscellaneous	250		250
Other County Properties:			
Insurance-			
Vehicles and Equipment	69,951	69,951	
Maintenance and Repairs	27,500	27,129	371
<u>Protection to Persons and Property</u>			
Constables Salaries	10,400	10,400	
Disaster and Emergency Services:			
Director Salary	12,190	12,190	
Radios	2,796	2,796	
Maintenance and Repairs	2,000	714	1,286
Gas and Oil	1,000	615	385
Equipment	423	423	
Utilities	7,515	6,643	872
Vehicle	6,800	6,800	
Miscellaneous	9,788	9,788	
Other Dispatch Salaries	360	360	
Reserve For Transfer	3,146		3,146

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Health and Sanitation</u>			
Animal Control:			
Salaries-			
Director	\$ 18,541	\$ 18,541	\$
Assistants	23,755	23,755	
Dead Animal Removal	8,456	8,456	
Maintenance and Repairs	1,724	1,724	
Food and Supplies	1,464	1,464	
Gas and Oil	1,310	1,310	
Uniforms	300	259	41
Other Materials and Supplies	1,030	992	38
Dog Tag Fees	900	801	99
Euthanasia Services	3,500	3,018	482
Miscellaneous	123	123	
Utilities	2,909	2,909	
Sanitary Landfill:			
Salaries	16,000	8,905	7,095
Leachate Disposal	22,932	22,932	
Engineering	43,484	43,484	
Other Materials and Supplies	2,597	2,596	1
Miscellaneous	650	280	370
Recycling Program:			
Salaries	32,219	32,219	
Office Supplies	500		500
Utilities	1,400	1,004	396
Miscellaneous	500		500
Sanitation District:			
Project Planning	1,200		1,200
Soil and Water Conservation:			
Contribution	25,000	25,000	

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Social Services</u>			
Senior Citizens Program:			
Contribution	\$ 1,737	\$ 161	\$ 1,576
Cemeteries and Memorials:			
Pauper Burials	2,418	2,418	
Other Social Service Programs:			
Evaluation and Testing	2,000	185	1,815
Center For Woman and Families	3,500	3,500	
Options Unlimited	5,000	5,000	
Catholic Charities	3,000	3,000	
<u>Recreation and Culture</u>			
Parks:			
Salaries-			
Director	26,932	26,293	639
Assistant Director	24,803	24,803	
Clerical	22,639	22,639	
Maintenance	14,717	14,717	
Temporary/Part-Time Help	86,699	82,822	3,877
Building Maintenance and Repairs	16,627	7,842	8,785
Equipment Maintenance and Repairs	8,000	5,006	2,994
Concession Food and Beverages	18,500	16,824	1,676
Gas and Oil	450	407	43
Recreation Materials and Supplies	28,943	28,943	
Travel	500		500
Utilities	25,400	24,943	457
Miscellaneous	2,600	2,532	68
Tourism and Convention:			
Hotel/Motel Tax	303,591	303,591	
<u>Bus Services</u>			
Transportation of School Children	41,000	29,930	11,070

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Debt Service</u>			
Lease-Purchase Agreement:			
Sheriff Cruisers	\$ 92,618	\$ 92,618	\$
Other County Liabilities:			
KACO Insurance Assessment	15,725	15,725	
<u>Capital Projects</u>			
Engineering and Consultant Fees	23,531	3,035	20,496
Engineering Services	11,619	9,924	1,695
Contracted Construction	67,002		67,002
Utilities	12,710		12,710
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Transfers	5,820	5,820	
Audit Services	14,722	14,722	
Legal Fees	3,900	2,170	1,730
Bank Charges	142	142	
ADD Contribution	7,167	7,167	
Legal Notices	9,900	6,862	3,038
Magistrate Association Dues	1,723	1,723	
KACO Membership	1,100	1,100	
Miscellaneous	3,254	3,254	
Fringe Benefits:			
County Contributions-			
Social Security	133,781	101,731	32,050
Retirement	165,940	165,940	
Life Insurance	5,650	4,587	1,063
Health Insurance	44,907	42,945	1,962
Worker's Compensation	21,103	21,103	
Unemployment Insurance	8,261	8,261	
Total Operating Budget	\$ 3,179,763	\$ 2,923,054	\$ 256,709

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
Other Financing Uses:			
*Transfers to Public Properties			
Corporation Fund -	\$ 262,981	\$ 262,074	\$ 907
Total General Fund	\$ 3,442,744	\$ 3,185,128	\$ 257,616

ROAD AND BRIDGE FUND

Roads

Office of Road Supervisor/Engineer:

Salaries-

Road Foreman	\$ 26,932	\$ 26,932	\$
Assistant Foreman	22,898	20,039	2,859
Office Supplies	1,391	1,391	

Road Maintenance:

Salaries-

Road Labor	395,678	393,042	2,636
Part-Time Help	11,906	11,906	
Waste Disposal	2,700	1,345	1,355
Contracts With Public Carriers	4,000		4,000
Maintenance Contracts	3,900	3,313	587
Random Drug Test	700	620	80
Asphalt	318,000	317,638	362
Security Services	400	270	130
Garage Supplies	21,438	17,713	3,725
Gasoline	35,500	27,151	8,349
General Construction Materials	211,562	211,562	
Machinery and Equipment-			
Repairs	68,322	68,322	
New Road Machinery	52,859	29,601	23,258
Salt	26,000	25,077	923
Refunds	500		500
Tools	103	103	
Utilities	7,175	7,175	
Uniforms	10,930	10,930	
Miscellaneous	1,692	1,692	

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Debt Service</u>			
Other County Liabilities:			
Lease-Purchase Agreements	\$ 135,000	\$ 47,642	\$ 87,358
<u>Administration</u>			
General Services:			
Bank Charges	100	11	89
Insurance	33,000		33,000
Contingent Appropriations:			
Reserve for Budget Transfers	58,798		58,798
Fringe Benefits:			
County Contributions-			
Retirement	38,400	33,561	4,839
Social Security	33,003	33,002	1
Life Insurance	1,320	1,320	
Health Insurance	40,461	40,461	
Worker's Compensation	19,000	5,726	13,274
Unemployment Insurance	6,000		6,000
Total Road and Bridge Fund	<u>\$ 1,589,668</u>	<u>\$ 1,337,545</u>	<u>\$ 252,123</u>

JAIL FUND

Protection to Persons and Property

Office of Jailer:

Personnel Services-

Salaries-

Jailer	\$ 64,533	\$ 64,533	\$
Jail Personnel	280,176	280,176	
Food Service Personnel	19,928	19,928	
Part-Time Help	56,920	56,920	
Transportation Personnel	38,235	38,235	
Medical Personnel	11,533	11,533	

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Office of Jailer: (Continued)			
Operations-			
Contracts with Government Agencies	\$ 236,735	\$ 236,735	\$
Home Incarceration	8,118	8,118	
Cleaning Supplies	9,475	9,475	
Pest Control	70	70	
Food Preparation Supplies	6,533	6,533	
Food	98,829	98,829	
Gasoline	1,372	1,372	
Office Supplies	1,886	1,886	
Prisoner Clothing	1,821	1,821	
Other Materials and Supplies	5,537	5,537	
Medical Service-State	2,517	2,517	
Routine Medical	37,775	37,775	
Linens/Laundry Services	16	16	
Staff Uniforms	4,761	4,761	
Utilities	20,169	20,169	
Staff Travel	433	433	
Staff Training	1,221	1,221	
Miscellaneous Operating Expense	476	476	
Data Processing	819	819	
Maintenance-			
Building Repairs	60,547	60,547	
Equipment Repairs	4,609	4,609	
Equipment-			
Law Enforcement Equipment	3,324	3,324	
Furniture and Fixtures	500		500
Juvenile Detention:			
Contracts with Government Agencies	240,323	240,323	
Medical	17,566	17,566	
General Services:			
Bank Charges	34	34	

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Fringe Benefits:			
County Contributions-			
Retirement	\$ 65,345	\$ 65,345	\$
Social Security	31,115	31,115	
Life Insurance	1,030	1,030	
Health Insurance	20,118	20,118	
Worker's Compensation	6,600	4,991	1,609
Unemployment Insurance	1,236	1,236	
Total Jail Fund	<u>\$ 1,362,235</u>	<u>\$ 1,360,126</u>	<u>\$ 2,109</u>
 <u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
<u>Protection to Persons and Property</u>			
Office of Public Defender:			
Public Advocacy Program	\$ 6,000	\$ 5,946	\$ 54
 <u>Roads</u>			
Road Maintenance:			
Materials	214,400	214,400	
Asphalt	113,282		113,282
 <u>Administration</u>			
General Services:			
Bank Charges	100		100
Membership Dues	250		250
Total Local Government Economic Assistance Fund	<u>\$ 334,032</u>	<u>\$ 220,346</u>	<u>\$ 113,686</u>

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>AMBULANCE FUND</u>			
<u>Protection to Persons and Property</u>			
Ambulance Service:			
Salaries-			
Supervisors	\$ 82,964	\$ 82,964	\$
Director	26,932	26,932	
Deputy Director	24,136	24,135	1
Paramedics	69,049	69,049	
Maintenance	10,645	10,645	
Part-Time	173,000	170,561	2,439
Other EMT	154,837	142,608	12,229
Maintenance Agreements	2,000	1,380	620
Maintenance and Repairs	30,856	30,856	
Infectious Waste	1,057	1,057	
Data Processing Computer	3,179	3,179	
Gas and Oil	13,500	9,791	3,709
Office Supplies	6,730	6,730	
Uniforms	1,952	1,952	
Other Materials and Supplies	7,304	7,304	
Insurance	800		800
Employee Medical Claims	2,206	2,206	
Medical Supplies	43,426	43,426	
Postage	2,454	2,454	
Refunds	4,234	1,259	2,975
Staff Training	2,637	2,637	
Utilities	17,000	15,754	1,246
Radio Repairs	2,643	2,643	
<u>Debt Service</u>			
Other County Liabilities:			
Lease-Purchase Agreements	18,500	18,028	472

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>AMBULANCE FUND</u> (Continued)			
<u>Administration</u>			
General Services:			
Bank Charges	\$ 100	\$ 34	\$ 66
Insurance-			
Building and Contents	500		500
Liability	1,260		1,260
Miscellaneous	1,500	1,328	172
Contingent Appropriations:			
Reserve for Budget Transfers	1,868		1,868
Fringe Benefits:			
County Contributions-			
Retirement	33,750	29,967	3,783
Social Security	39,258	38,983	275
Life Insurance	1,400	1,181	219
Health Insurance	33,322	33,322	
Unemployment Insurance	2,050		2,050
Worker's Compensation	30,500	23,111	7,389
Total Ambulance Fund	<u>\$ 847,549</u>	<u>\$ 805,476</u>	<u>\$ 42,073</u>

911 FUND

Protection to Persons And Property

Emergency Dispatch Service:

Salaries-			
Coordinator	\$ 25,982	\$ 25,982	\$
Chief Dispatcher	26,932	26,562	370
Dispatchers	161,533	143,078	18,455
Contracts with Public Carriers	18,822	640	18,182
Cleaning Supplies	500	224	276

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>911 FUND</u> (Continued)			
<u>Protection to Persons And Property</u> (Continued)			
Emergency Dispatch Service: (Continued)			
Machinery	\$ 985	\$ 985	\$
Other Supplies	1,600	466	1,134
Licenses	1,000	620	380
Repairs and Rentals	2,001	2,000	1
Training	1,561	1,561	
Utilities	57,778	57,778	
Maintenance Agreements	1,000		1,000
Miscellaneous	1,575	1,405	170
Communications Equipment	7,000	363	6,637
Data Processing Equipment	25,000	18,792	6,208
Furniture and Fixtures	2,000	401	1,599
Radio Tower Maintenance	2,200	2,019	181
Other Equipment	500		500
Other County Liabilities:			
Lease-Purchase Agreement	35,300	31,400	3,900
<u>Administration</u>			
General Services:			
Bank Charges	100	11	89
Contingent Appropriations:			
Reserve for Budget Transfers	1,387		1,387
Fringe Benefits:			
County Contributions-			
Retirement	17,500	14,386	3,114
Social Security	15,000	15,258	(258)
Life Insurance	555	482	73
Health Insurance	15,220	11,471	3,749
Unemployment	2,750		2,750
Worker's Compensation	1,400	339	1,061
Total 911 Fund	\$ 427,181	\$ 356,223	\$ 70,958

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>FOREST FIRE PROTECTION FUND</u>			
Fire Protection:			
Kentucky State Treasurer	\$ 2,938	\$ 1,958	\$ 980
Administration:			
Bank Charges	100	60	40
Total Forest Fire Protection Fund	<u>\$ 3,038</u>	<u>\$ 2,018</u>	<u>\$ 1,020</u>
<u>FEMA FLOOD BUYOUT FUND</u>			
<u>Hazard Mitigation</u>			
Appraisals	\$ 3,470	\$ 2,520	\$ 950
Legal Fees	13,050	8,238	4,812
Fiscal Agent Charges	26,562	27,190	(628)
Land Acquisition	778,716	606,265	172,451
<u>Administration</u>			
General Services:			
Bank Charges	100	11	89
Fringe Benefits:			
County Contributions-			
Retirement	1,000	278	722
Social Security	1,500	257	1,243
Life Insurance	500	166	334
Total FEMA Flood Buyout Fund	<u>\$ 824,898</u>	<u>\$ 644,925</u>	<u>\$ 179,973</u>
<u>LANDFILL FUND</u>			
<u>Administration</u>			
General Services:			
Bank Charges	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 1</u>

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
Total Operating Budget - All Funds	\$ 8,568,367	\$ 7,649,715	\$ 918,652
Other Financing Uses:			
*Transfers to Public Properties Corporation Fund	262,981	262,074	907
TOTAL BUDGET - ALL FUNDS	<u>\$ 8,831,348</u>	<u>\$ 7,911,789</u>	<u>\$ 919,559</u>

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Kenneth J. Rigdon, County Judge/Executive
Honorable John D. Harper, Former County Judge/Executive
Members of the Bullitt County Fiscal Court

Report On Compliance And On Internal Control Over Financial Reporting Based On An
Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Bullitt County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated November 1, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Bullitt County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bullitt County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable Kenneth J. Rigdon, County Judge/Executive
Honorable John D. Harper, Former County Judge/Executive
Members of the Bullitt County Fiscal Court
Report On Compliance And On Internal Control Over Financial Reporting Based On An
Audit Of Financial Statements Performed In Accordance With Government Auditing Standards
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
November 1, 1999

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Kenneth J. Rigdon, County Judge/Executive
Honorable John D. Harper, Former County Judge/Executive
Members of the Bullitt County Fiscal Court

Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133

Compliance

We have audited the compliance of Bullitt County, Kentucky, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. Bullitt County's major federal programs are identified in the Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Bullitt County's management. Our responsibility is to express an opinion on Bullitt County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bullitt County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Bullitt County's compliance with those requirements.

In our opinion, Bullitt County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Honorable Kenneth J. Rigdon, County Judge/Executive
Honorable John D. Harper, Former County Judge/Executive
Members of the Bullitt County Fiscal Court
Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133
(Continued)

Internal Control Over Compliance

The management of Bullitt County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Bullitt County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed –
November 1, 1999

FINDINGS AND QUESTIONED COSTS

BULLITT COUNTY
FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Bullitt County
2. No reportable condition disclosed during the audit of the financial statements are reported in the Independent Auditor's Report
3. No instances of noncompliance material to the financial statements of Bullitt County were disclosed during the audit
4. No reportable condition disclosed during the audit of the major federal awards programs is reported in the Independent Auditor's Report
5. The auditor's report on compliance for the audit of the major federal award programs for Bullitt County expresses an unqualified opinion
6. Audit findings relative to the major federal awards programs for Bullitt County are reported in Part C of this schedule
7. The programs tested as major programs included: Hazard Mitigation CFDA #83.544
8. The threshold for distinguishing Type A and B programs was \$300,000
9. Bullitt County was determined to be a low-risk auditee

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

None

NONCOMPLIANCES

Related Party Transactions Should Be Avoided

A former magistrate's (James R. Sweat) sister (Rose Mary Snellen) had a cleaning contract in which she was paid \$12,600 for fiscal year 1999 and \$21,600 for fiscal year 1998. Magistrate Sweat abstained from voting on the contract. We recommend that the county refrain from engaging in related party transactions. We also recommend referral to the Bullitt County Ethics Commission for resolution. (Note the above contract was terminated as of January 1999.)

Management's Response:

Rose Mary Snellen worked from 7/98 – 1/99 under no contract. Rose Mary's contract expired on 6/30/98.

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BULLITT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Fiscal Year Ended June 30, 1999

PRIOR YEAR FINDINGS

Related Party Transactions Should Be Avoided

A Magistrate's (James R. Sweat) sister (Rose Mary Snellen) has a cleaning contract in which she was paid \$21,600 for fiscal year 1998 and \$21,600 for fiscal year 1997. Magistrate Sweat abstained from voting on the contract. We recommend that the county refrain from engaging in related party transactions. We also recommend referral to the Bullitt County Ethics Commission for resolution.

Management's Response:

The contract expired 1-1-99 and will not be renewed by the new administration.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM
AUDIT

None

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

BULLITT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1999

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>Cash Programs</u>		
<u>U.S. Department of Housing and Urban Development</u>		
Passed-Through State Department of Local Government:		
Disaster Recovery Initiative Grant- (CFDA #14)	N/A	\$ 181,948
<u>U.S. Federal Emergency Management Agency</u>		
Passed-Through State Department of Military Affairs:		
Disaster and Emergency Assistance Grants:		
Coordinator Salary (CFDA #83.503)	N/A	1,653
Hazard Mitigation (CFDA #83.544)	029-0000	<u>260,926</u>
Total Cash Expenditures of Federal Awards		<u>\$ 444,527</u>

See Note to the Schedule of Expenditures of Federal Awards.

BULLITT COUNTY
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1999

Note 1 - Basis of Presentation

This schedule is presented on a cash basis.

CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS

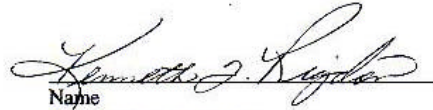
BULLITT COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999

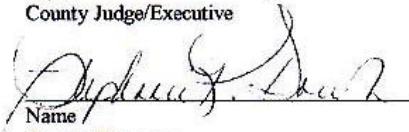
Appendix A

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS
BULLITT COUNTY FISCAL COURT

The Bullitt County Fiscal Court hereby certifies that assistance received from the Local Government Economic Development Program and Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.


Name

County Judge/Executive


Name

County Treasurer